STATE OF IOWA

DEPARTMENT OF COMMERCE

UTILITIES BOARD

IN RE: LH TELECOM, INC.	DOCKET NO. TF-04-40 (TCU-00-35)

ORDER APPROVING TARIFF AND ISSUING CERTIFICATE

(Issued March 17, 2004)

On February 4, 2004, LH Telecom, Inc. (LH Telecom), filed a proposed local

exchange tariff with the Utilities Board (Board) providing the terms, conditions, and

rates for local exchange service in listed exchanges as described in certain Zone 3

exchanges currently served by Qwest Corporation (Qwest). Revisions to the

proposed tariff were filed on March 4 and 10, 2004. The proposed tariff and its

revisions have been identified as Docket No. TF-04-40.

On September 7, 2000, the Board issued an order in Docket No. TCU-00-35

approving LH Telecom's application to provide service in the listed exchanges and

approving concurrence in the Qwest exchange maps. The order stated that a

certificate would be issued when LH Telecom obtained an approved tariff setting forth

the prices, terms, and conditions of local exchange service in Iowa. LH Telecom

requests the Board approve the proposed tariff and grant it a certificate to provide

service in the listed exchanges.

The Board has reviewed the proposed tariff and finds it substantially complies with Board rules for the filing and processing of tariff pages. The tariff contains rates for both business and residential customers. Notice was provided to all affected carriers. The Board will approve the tariff effective the date of this order and issue LH Telecom a certificate of public convenience and necessity concurrent with this order.

IT IS THEREFORE ORDERED:

1.   The tariff filed by LH Telecom, Inc., on February 4, 2004, and its revisions filed on March 4 and 10, 2004, are approved effective the date of this order.

2.   A certificate, identified as Certificate No. 0279, is being issued to LH Telecom, Inc., concurrently with this order.

UTILITIES BOARD

/s/ Diane Munns

/s/ Mark O. Lambert

ATTEST:

/s/ Sharon Mayer   /s/ Elliott Smith
Executive Secretary, Assistant to

Dated at Des Moines, Iowa, this 17th day of March, 2004.